

**TOWN OF ULYSSES
JUSTICE COURTS**

Trumansburg, New York

AUDIT REPORT

December 31, 2016



INDEPENDENT AUDITOR'S REPORT

To the Town Board
Town of Ulysses
Trumansburg, New York

We have audited the books and records of the Town of Ulysses Justice Courts for the period beginning January 1, 2016 and ending December 31, 2016. We conducted this performance audit in compliance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Town Law Section 31 states that the Town Justice is responsible for recording and reporting the Court's activities. The Uniform Justice Court Act Section 2019-A states that the books and records of the Court are the Town's property and the Town is responsible for causing them to be audited.

The Town of Ulysses Justice Courts utilizes the cash basis of accounting for financial reporting purposes. Unremitted fines are due to the Comptroller of New York State during the month following collection of said fines. Bail is retained by the Town Justice until each particular case is settled. Fines and forfeited bail are paid to the Comptroller of New York State. Unclaimed exonerated bail held for six years becomes property of the Town of Ulysses.

Our audit was made for the purpose of determining whether the Town of Ulysses Justice Courts of Mark R. Dresser and Justice Thomas A. Schlee were properly collecting and recording bail, fines, and other charges, as well as reporting and remitting funds to the State in an accurate and timely manner.

In planning and performing our audit, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of procedures and whether they have been placed in operation. We assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the Town of Ulysses Justice Court's collection and recording bail, fines, and other charges, as well as reporting and remitting funds to the State in an accurate and timely manner, and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The results of our tests indicate, for transactions tested, the Town of Ulysses Justice Courts of Mark R. Dresser and Justice Thomas A. Schlee complied, in all material respects, with the terms and conditions of the requirements described above.

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

Respectfully Submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
September 7, 2017