



VILLAGE OF BROCKPORT

49 State Street · Brockport, New York 14420
Telephone (585) 637-5300 · Fax (585) 637-1045
Website: www.brockportny.org

*The Victorian Village on the Erie Canal
Preserve America Community
Listed on the State and National Registers of Historic Places
Certified Local Government
Tree City USA Community
Erie Canalway Heritage Award of Excellence*

VILLAGE OF BROCKPORT EXTERNAL AUDIT REPORT FOR 1/1/15 – 3/31/15 OF BROCKPORT VILLAGE COURT

PLEASE TAKE NOTICE that the independent accountant's report on applying agreed-upon procedures to assist with evaluating the financial transactions of the Justice Accounts of the Village of Brockport has been prepared by Raymond F. Wager, CPA, P.C. Certified Public Accountants for the Village of Brockport for the period January 1, 2015 through March 31, 2015. Said report has been filed with the Office of the New York State Comptroller and filed with me by the Village Treasurer. Said report will be posted to the Village website at www.brockportny.org and may be examined at Village Hall during regular business hours.

Leslie Ann Morelli
Village Clerk
Village of Brockport

For publication in the 9/27/15 edition of Suburban News.

For posting on Village website and Village Hall bulletin board.

Mayor Margaret B. Blackman
Trustee/Deputy Mayor William G. Andrews
Trustees Valerie A. Ciciotti, John D. LaPierre, Katherine J. Kristansen

Raymond F. Wager, CPA, P.C.
Certified Public Accountants

Shareholders:

Raymond F. Wager, CPA
Thomas J. Lauffer, CPA
Thomas C. Zuber, CPA

Members of
American Institute of
Certified Public Accountants
and
New York State Society of
Certified Public Accountants

August 13, 2015

Ms. Margaret B. Blackman, Village Mayor
Village of Brockport
49 State Street
Brockport, New York 14420

Dear Ms. Blackman:

We have enclosed six copies of our Village of Brockport Review of Justice
Accounts report for the period January 1, 2015 through March 31, 2015.

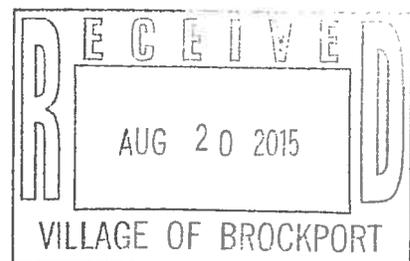
A copy of the Review has been forwarded to both Judge Blair and Judge
Andrews.

Sincerely,
Raymond F. Wager, CPA, P.C.



Raymond F. Wager

CC: Judge Blair
Judge Andrews



*KC: Trustees
Clerk
Treasurer*

VILLAGE OF BROCKPORT

Monroe County, New York

Agreed Upon Procedures of the Justice Accounts

For the Period January 1, 2015 Through March 31, 2015

Raymond F. Wager, CPA, P.C.
Certified Public Accountants

Shareholders:

Raymond F. Wager, CPA
Thomas J. Lauffer, CPA
Thomas C. Zuber, CPA

Members of
American Institute of
Certified Public Accountants
and
New York State Society of
Certified Public Accountants

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Board Members
Village of Brockport
Monroe County, New York

We have performed the procedures enumerated below, which were agreed to by the Village of Brockport, Monroe County, New York's Board, solely to assist the Board with evaluating the financial transactions of the Justice Accounts of the Village of Brockport, Monroe County, New York for the period January 1, 2015 through March 31, 2015. The Village of Brockport, Monroe County, New York's management is responsible for the Village's accounting 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.

Our procedures and findings are as follows:

Procedure #1:

We reviewed selected transactions and related case files for fines and bail from Judge Andrews' account for the period January 1, 2015 through March 31, 2015.

Finding #1:

Based on the procedures performed, no findings were noted.

Procedure #2:

We reviewed selected transactions and related case files for fines and bail from Judge Blair's account for the period January 1, 2015 through March 31, 2015.

Finding #2:

Based on the procedures performed, no findings were noted.

Procedure #3:

We reviewed the bank reconciliations for Judge Blair and Judge Andrews for the period January 1, 2015 through March 31, 2015.

Finding #3:

The Justices do not currently sign off on the monthly bank reconciliations as reviewed. Additionally, monies were deposited into the incorrect judge's account however, were subsequently identified through the bank reconciliation process and corrected.

Procedure #4:

We reviewed the internal accounting control procedures for Judge Blair and Judge Andrews for the period January 1, 2015 through March 31, 2015.

Finding #4:

The procedures outlining the daily routines for the court clerks do not appear to be documented in writing.

After performing the above procedures, we would like to commend the Justices for having very well organized bookkeeping. In addition, the following items were examined for which no exceptions were noted:

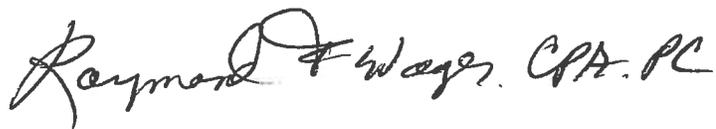
1. Selected bank reconciliations were properly reconciled to their respective ledger balances.
2. Selected cash deposits were traced back to *Justice Court cash receipt books*.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. 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 information and use of the Village of Brockport, Monroe County, New York and is not intended to be and should not be used by anyone other than those specified parties.

* * *

We would like to express our appreciation to Judge Blair and to Judge Andrews and their staff for all the courtesies extended to us during the course of our engagement. If you have any questions regarding the above items, please do not hesitate to call.



August 10, 2015