

**VILLAGE OF BROCKPORT  
BROCKPORT, NEW YORK**

**AGREED – UPON PROCEDURES**

**For Year Ended May 31, 2022**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

**Independent Accountants' Report  
On Applying Agreed-Upon Procedures**

To the Honorable Village Trustees  
Village of Brockport  
Brockport, New York 14420

We have performed the procedures enumerated below on the financial transactions of the Village of Brockport, Brockport, New York for the year ended May 31, 2022. The Village's management is responsible for the financial transactions for the year ended May 31, 2022.

The Village of Brockport, Brockport, New York has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Board with evaluating the financial transactions for the year ended May 31, 2022. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are as follows:

**Procedure #1:**

We reviewed the Village's policies and procedures over the key financial cycles.

**Findings #1 –**

Based on procedures performed, we noted the following:

1. The Village does not have a dedicated online banking computer
2. Vendor Change reports are not reviewed
3. There is no independent review of journal entries
4. The Village does not have a written Disaster Recovery Plan

**Procedure #2:**

We selected a sample of cash receipts and examined them for the following:

- a. Receipts were issued for all cash collected
- b. Cash collections were deposited to the bank in a timely manner
- c. Revenue coding appeared reasonable
- d. Amounts received were properly posted to the cash receipts journal

**Findings #2 –**

Based on the procedures performed, receipts appeared to be deposited on a timely basis and appeared to be accurately recorded on the Village's books.

**Procedure #3:**

We selected a sample of cash disbursements and examined them for the following:

- a. Purchase orders and claim forms were properly authorized
- b. There was a receiving signature
- c. The account code charged appeared reasonable
- d. Canceled check amounts and vendors agreed with the disbursement detail
- e. Disbursements were properly recorded in the cash disbursements journal
- f. There was sufficient supporting documentation for transactions
- g. The payment appeared to be in compliance with the Village's procurement policy

**Findings #3 –**

Based on procedures performed, we noted two instances where the Village was unable to provide documentation to support their due diligence to obtain tree written quotes as require by the procurement guidelines.

**Procedure #4:**

We selected a sample of payroll transactions and examined them for the following:

- a. There was an approved contract salary or hourly rate
- b. The gross wages for a period appeared appropriate
- c. The number of pay periods appeared appropriate
- d. The calculated contract amount appeared appropriate
- e. Variances noted appeared reasonable based on the explanations provided
- f. The withholding status agreed with the documentation on file
- g. The gross pay, net pay and check number appeared appropriate
- h. The year to date paid amount appeared appropriate
- i. The account codes charged appeared reasonable
- j. The health insurance deductions agreed with the health insurance application forms

**Findings #4 –**

We noted one instance in which the number of hours on an employees timesheet did not match the number of hours paid to the employee. In addition, we noted one instance in which an employee was not paid an overtime rate for hours worked in excess of the normal work week.

**Procedure #5:**

We selected the months of January and May and reviewed the monthly bank reconciliations for the following:

- a. The reconciling items were properly documented
- b. The adjusted bank balance agreed with the general ledger balance
- c. Bank balances were properly collateralized

**Findings #5 –**

Based on the procedures performed, monthly bank reconciliations appeared to be properly reconciled and reviewed. In addition, bank balances appeared to be properly collateralized.

**Procedure #6:**

We selected a sample of vendors who were paid more than \$20,000 during the current year to determine that the Village was in compliance with Sections 103 and 104(b) of the General Municipal Law regarding competitive bidding.

**Findings #6 –**

No exceptions were found as a result of applying the procedure.

**Procedure #7:**

We reviewed the Village's inventory records and selected a sample of assets for verification.

**Findings #7**

No exceptions were found as a result of applying the procedure.

**Procedure #8:**

We reviewed the balance sheet accruals at May 31, 2022 to determine their appropriateness. We also reviewed fund balance policy and long term financial planning.

**Findings #8 –**

We noted one instance of an unreconciled variance related to the Accounts Receivable balance in the Water Fund. We also noted three instances of payments made in the 22-23 year that were related to expenses incurred in the 21-22 year but were not accrued.

We were engaged by the Village of Brockport, Brockport, New York to perform the agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards, established by the AICPA. 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 on the financial transactions for the year ended May 31, 2022. 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.

We are required to be independent of the Village of Brockport, Brockport, New York and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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We wish to express our appreciation to all Village personnel for the courtesies extended to us during the course of our examination.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
January 4, 2023