

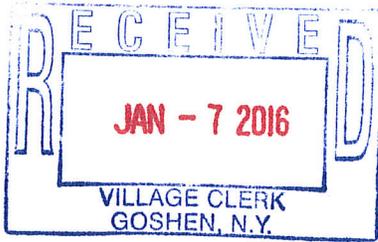


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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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To Mayor and Members of the Village Board of the
Village of Goshen
Goshen, New York 10924

We have performed the procedures enumerated below, which were agreed to by the Village of Goshen's governing Board, solely to assist you in evaluating the financial and accounting practices and procedures of the Village of Goshen Justice Court as of May 31, 2015. Village of Goshen Justice Court's management is responsible for the financial and accounting practices and procedures. 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 this 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.

The procedures performed were as follows:

- 1) Interviewed and made inquiries of Justice Court personnel.
- 2) Observed Justice Court personnel in the ordinary course of performing their assigned functions.
- 3) Observed methods of safeguarding Justice Court assets and records.
- 4) Inspected a sample of cash receipt records and supporting documents.
- 5) Inspected a sample of cash disbursement records and supporting documents.
- 6) Inspected a sample of monthly bank account reconciliations.
- 7) Inspected a sample of bail listings.
- 8) Inspected a sample of monthly reports and remittances to the Justice Court Fund.

Our findings are as follows:

- 1) At the time of our procedures, there was a consistent process being followed by Justice Court personnel in the performance of their assigned functions. However, the specific steps and functions exercised in practice were not formally established as written operating procedures. The adoption of written operating procedures helps to ensure that Court assets and records are consistently safeguarded against misappropriation and misstatement.
- 2) As a result of our procedures, we found that deposits are not always being made within the required 72 hours after collection, but rather they are done sporadically during the week.
- 3) Our procedures found that formal monthly bank reconciliations for Justice Court fine accounts are being prepared. Timely and consistent bank reconciliations are necessary to ensure completeness and accuracy. Furthermore, monthly bank reconciliations should be reviewed and approved by the Judge. We found that the Judges is performing this management oversight task.
- 4) As a result of performing our procedures, we found that the bail listings are regularly reconciled to the corresponding Justice Court bank account. Consistent and timely reconciliations of the bail listings are necessary to ensure completeness and accuracy.
- 5) Our procedures revealed that monthly reports to New York State and remittances to the Village of Goshen have been submitted timely.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the sufficiency of the financial and accounting practices and procedures of the Village of Goshen Justice Court. 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.

We would be happy to meet with Village personnel to discuss these findings in greater detail or to assist the Village in evaluating changes to resolve the issues identified.

This report is intended solely for the information and use of Village of Goshen, the Village Board and the Village of Goshen Justice Court and is not intended to be and should not be used by anyone other than these specified parties.



NUGENT & HAEUSSLER, P.C.

Montgomery, New York
December 23, 2015