

Attention Supervisor Martin
And Town Board

03/02/2025

With the completion of my audit for Honorable Judge Mack, I find all records to be in good order. I have verified all records and included copies of the bank reconciled sheet and deposit slips and other information in this audit. In the conclusion of my audit, I find Honorable Judge Macks records are in great order and accurate.

Sincerely



Councilman

David A Leible

RECEIVED
MAR 06 2025

BY:

Appendix F -

General Recordkeeping Requirements for Town and Village Justice Courts continued

Checklist for Review of Justice Court Records

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered receipt forms issued for all collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate receipt copies kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts recorded up-to-date? <i>Last Recorded Receipt: # <u>3477</u> Date <u>12-29-24</u> Amount <u>\$243.00</u></i>		
Are duplicate deposit slips kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date? <i>Last Recorded Deposit: Date <u>1-18-25</u> Amount <u>\$100.00</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the justice?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # <u>1065</u> Date <u>1-7-25</u> Amount <u>\$2923.00</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix F -

General Recordkeeping Requirements for Town and Village Justice Courts continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>1-17-25</u> Month Ending <u>Dec 2024</u>		

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect court deposits that exceed FDIC insurance protection, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Additional Supporting Records</u>	<u>YES</u>	<u>NO</u>
Is a list of bail maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is a record of uncollected installment payments maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Dockets and Case Files</u>	<u>YES</u>	<u>NO</u>
Are separate dockets maintained for various classifications of cases, such as vehicle and traffic, criminal, civil, and small claims?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are case files maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are indexes maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases appear to be complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases agree with amounts reported?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (a comparison of cash to liabilities) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do liabilities (as recorded in the court's records) agree with net bank balances (as evidenced on monthly bank reconciliations) plus any cash on hand as of a specified date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Determination of Accountability:</i> Date Performed <u>1-17-25</u> Month Ending <u>Dec 2024</u>		

\$2923.00

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

<u>Reports to Division of Criminal Justice Services</u>	<u>YES</u>	<u>NO</u>
Are reports made timely to the Division of Criminal Justice Services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>If yes, why were reports late and what corrective actions were taken?</i> <u>None</u>		

<u>Reports to Justice Court Fund</u>	<u>YES</u>	<u>NO</u>
Are monthly reports made timely to the Justice Court Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with cash receipt and disbursement books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with docket dispositions and case files?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Report Submitted:</i> <i>Month Ending</i> <u>DEC</u> <i>Date</i> <u>1-17-25</u> <i>Amount</i> <u>\$6423.00</u>		
Has the court received any notices regarding late reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>If yes, why were reports late and what corrective actions were taken?</i> _____		

<u>Reporting to Department of Motor Vehicles - TSLE&D Program</u>	<u>YES</u>	<u>NO</u>
Is information reported timely to TSLE&D?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are reports from TSLE&D to the court maintained and utilized?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last TSLE&D Report Available:</i> <i>Date</i> <u>1-8-25</u>		
How many cases are shown as pending in the last TSLE&D report? <u>80</u>	<input type="checkbox"/>	<input type="checkbox"/>
Is the number of pending cases reasonable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending for more than 90 days? <u>8/0</u>	<input type="checkbox"/>	<input type="checkbox"/>
What actions have been taken to dispose of these cases? <u>See 1957 sheet</u>	<input type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding pending cases?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>If yes, why were the cases pending and what corrective actions were taken, if any?</i> _____		
Has the court received any notices regarding late monthly reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Appendix F -

General Recordkeeping Requirements for Town and Village Justice Courts continued

<p><i>If yes, why were the reports late and what corrective actions were taken?</i></p> <hr/>		
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Comments and Conclusions

See Attached sheet
Pending cases over 90 Days Regarding
Tried cases, Involved Scott and civil Judgements
Action Taken as well as warrants for failure
to appear



OFFICE OF THE STATE COMPTROLLER
Thomas P. DiNapoli, Comptroller

JUSTICE COURT FUND
110 STATE STREET
ALBANY, NY 12236

Town Supervisor
Town of Pendleton
6570 Campbell Blvd
Lockport, NY 14094

January 08, 2025

Macb JE2799

Astrowski JE2795

To record Town's Share JE2800
of Court Fees Dec 2024.

A 2400 \$4,242.00

A 26100 \$4242.00

INVOICE BILLING AND DISTRIBUTION STATEMENT

The Town's share of fines collected and fees earned by the court for the month of December 2024 is \$4,242.00 Retain this amount from funds previously paid to you by the court.

The remaining balance of \$1,092.00 should be disbursed as follows:

<u>Payee</u>	<u>Recipient</u>	<u>Amount</u>
State Comptroller	State of New York/County	\$1,092.00

Please remit this amount as indicated.

This amount is due and payable to the State Comptroller upon receipt of this statement.

To remit the State/County share to us electronically, see instructions on the next page.

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR REMITTANCE

**OFFICE OF THE STATE COMPTROLLER
JUSTICE COURT FUND**

Town Supervisor
Town of Pendleton
6570 Campbell Blvd
Lockport, NY 14094

Payments should be sent to:

Office of the State Comptroller
Justice Court Fund
PO Box 271
Albany, NY 12201-0271

Invoice No: 2936480-2024-12-01

Total Due: \$1,092.00

29364802024120100000000000000109200

Please make check payable to "State Comptroller"

**DISTRIBUTION STATEMENT
Town of Pendleton
FOR THE MONTH OF DECEMBER 2024**

COURT RECEIPTS

Justice	Report Month/Seq	Amount
Kevin Mack	December 2024/01	\$2,923.00
Todd T Ostrowski	December 2024/01	\$2,411.00
Total Court Receipts		\$5,334.00

DISTRIBUTION SUMMARY¹

Code	Trans	State	County	Town	Other	Amount
AB	45	0.00	0.00	3,282.00	0.00	3,282.00
AC	53	279.00	0.00	795.00	0.00	1,074.00
AH	5	0.00	0.00	150.00	0.00	150.00
AK		100.00	0.00	0.00	0.00	100.00
CB		630.00	0.00	0.00	0.00	630.00
CC	1	15.00	0.00	15.00	0.00	30.00
CE		25.00	0.00	0.00	0.00	25.00
CF		105.00	0.00	0.00	0.00	105.00
FL		100.00	0.00	0.00	0.00	100.00
FD	1	0.00	0.00	0.00	0.00	0.00
FS		50.00	0.00	0.00	0.00	50.00
MS		362.00	0.00	0.00	0.00	362.00
TOTALS:		1,092.00	0.00	4,242.00	0.00	5,334.00

For an explanation of distribution codes, see the Comptroller's Handbook For Town and Village Justices

ACH Transfer of State/County share of Court Fines and Penalties

The following instructions should be used to transfer your funds electronically:



In addition, please reference the name of the Town or Village followed by the Invoice number on your monthly billing statement. If you have any questions regarding this matter, please do not hesitate to contact us at 1-866-321-8503 or by fax at (518)486-9899.

TOWN OF PENDLETON
Operating Account
6570 Campbell Blvd
Lockport, NY 14094

Evans Bank

NO. 7633

50-1032/223

DATE ISSUED	CHECK NO.	CHECK AMOUNT
01/29/25	7613	\$*****1,092.00

One Thousand Ninety Two AND 00/100 Dollars

TO THE ORDER OF:
STATE COMPTROLLER
JUSTICE COURT FUND
PO BOX 271
ALBANY, NY 12201-0271

Authorized Signature
Claudia Laurin
Authorized Signature



CREDIT TO DDA BILLING ACCOUNT
ABSENT ENDORSEMENT GUARANTEED
[Redacted]
ASSOCIATION

Detailed on Back



OFFICE OF THE STATE COMPTROLLER
 Thomas P. DiNapoli, Comptroller

JUSTICE COURT FUND
 110 STATE STREET
 ALBANY, NY 12236

Kevin Mack - Justice
 Town of Pendleton
 6570 Campbell Blvd
 Lockport, NY 14094

January 08, 2025

For your information, shown below is the "Distribution Summary" of all reports received by us from the Town Court for the month of December 2024.

Receipts

Justice

Kevin Mack
 Todd T Ostrowski

<u>Report Month/Seq</u>	<u>Amount</u>
December 2024/01	\$2,923.00
December 2024/01	\$2,411.00
Total Court Receipts	\$5,334.00

DISTRIBUTION SUMMARY¹

<u>Code</u>	<u>Trans</u>	<u>State</u>	<u>County</u>	<u>Town</u>	<u>Other</u>	<u>Amount</u>
AB	45	0.00	0.00	3,282.00	0.00	3,282.00
AC	53	279.00-	0.00	795.00	0.00	516.00
AH	5	0.00	0.00	150.00	0.00	150.00
CA		100.00	0.00	0.00	0.00	100.00
CB		630.00	0.00	0.00	0.00	630.00
CC	1	15.00-	0.00	15.00	0.00	0.00
CE		25.00	0.00	0.00	0.00	25.00
FF		105.00	0.00	0.00	0.00	105.00
FL		105.00	0.00	0.00	0.00	105.00
FD	1	0.00	0.00	0.00	0.00	0.00
FS		60.00	0.00	0.00	0.00	60.00
MS		361.00	0.00	0.00	0.00	361.00
TOTALS :		1,092.00	0.00	4,242.00	0.00	5,334.00

¹ For an explanation of distribution codes, see the Comptroller's Handbook for Town and Village Justices

COPY

JUSTICE KEVIN D. MACK

TOWN OF PENDLETON JUSTICE COURT
6570 Campbell Blvd. • Lockport, NY 14094-9229
PHONE (716) 625-8833 • FAX (716) 210-1056
EMAIL: kmack@pendletonny.us

January 7, 2025

To: Joel Maerten, Town of Pendleton Supervisor

Enclosed is a check for \$2923.00 check #1065 which represents the December 2024 monthly receipts check for Justice Kevin D. Mack's court. The December 2024 monthly report has been filed electronically with the New York State Comptroller.

Kevin D. Mack
Judge Kevin D. Mack

Date: 1/8/25

Received by: Ammer

TOWN OF PENDLETON
TOWN JUSTICE KEVIN MACK
6570 CAMPBELL BLVD
LOCKPORT, NY 14094-9229

DATE 1/7/2025 50-

PAY TO THE ORDER OF Town of Pendleton Supervisor \$ 2923
Two thousand nine hundred twenty three DOLLARS

FOR AC 1038 Dec 2024



Kevin D. Mack



Receipt for Fine

© WILLIAMSON LAW BOOK COMPANY, VICTOR, NY14564

Hon. Kevin D. Mack
TOWN OF PENDLETON JUSTICE COURT
6570 Campbell Blvd.
Lockport, NY 14094

3478

Date: 12/00/24

Received from [REDACTED] \$ 105.00
one hundred twenty five DOLLARS

for Fine Paid \$ 105.00
Mandatory State Surcharge of \$ _____
ST Fees \$ _____
TOTAL \$ 105.00

Payment:
Cash / Credit / Ck # _____

Docket No. [REDACTED]

J. Roddy
Town Justice - Court Clerk

Total 12/00/24 - \$105.00

Receipt for Fine

© WILLIAMSON LAW BOOK COMPANY, VICTOR, NY14564

Hon. Kevin D. Mack
TOWN OF PENDLETON JUSTICE COURT
6570 Campbell Blvd.
Lockport, NY 14094

3479

Date: 12/23/24

Received from [REDACTED] \$ 243.00
two hundred forty three DOLLARS

for Fine Paid \$ 150.00
Mandatory State Surcharge of \$ 93.00
ST Fees \$ _____
TOTAL \$ 243.00

Payment:
Cash / Credit / Ck # _____

Docket No. [REDACTED]

J. Roddy
Town Justice - Court Clerk

Total 12/23/24 - \$243.00

Receipt for Fine

© WILLIAMSON LAW BOOK COMPANY, VICTOR, NY14564

Hon. Kevin D. Mack
TOWN OF PENDLETON JUSTICE COURT
6570 Campbell Blvd.
Lockport, NY 14094

3480

Date: 1/2/25

Received from [REDACTED] \$ 0.00
zero DOLLARS

for Fine Paid \$ _____
Mandatory State Surcharge of \$ _____
ST Fees \$ _____
TOTAL \$ _____

Payment:
Cash / Credit / Ck # _____

Docket No. [REDACTED]

Town Justice - Court Clerk

JUSTICE KEVIN D. MACK

TOWN OF PENDLETON JUSTICE COURT
6570 Campbell Blvd. • Lockport, NY 14094-9229
PHONE (716) 625-8833 • FAX (716) 210-1056
EMAIL: kmack@pendletonny.us

Date: January 24, 2025
To: The Honorable Town Board, Town of Pendleton
From: Honorable Kevin Mack, Town Justice
Re: Court Activity Report for Year 2024

The following docketed cases were closed; reported to the New York State Department of Audit and Control and the Department of Criminal Justice Service during the year 2024.

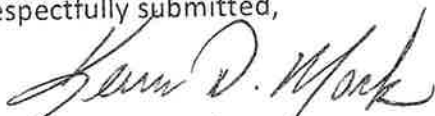
Vehicle and Traffic Law	480
VTL 1192 DWI	11
Aggravated Unlicensed Operation	12
Penal Law	36
Civil/Small Claims/Summary Proceedings	02
Grand Jury Transfers	05
Environmental Conservation Law	02
Tax Law	02
Total Number of Charges	524
Number of Defendants	335

Total fines, fees, and surcharges during this period equaled \$52,846.55 deposited. During this period \$49,336.55 was reported to the New York State Comptroller. Bail amount of \$3510 is being held in the court bank account pending dispositions.

All court records are complete and available for examination by the Pendleton Town Board as early as January 2025.

Thank you for the opportunity to serve the residents of the Town of Pendleton as your Town Justice.

Respectfully submitted,



Hon. Kevin D. Mack
Pendleton Town Justice



TOWN OF PENDLETON
GENERAL ACCOUNT
6570 CAMPBELL BLVD
LOCKPORT, NY 14094-9229



DATE 1-9-25
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

	CURRENCY	DOLLARS	CENTS
COIN			
CHECKS LIST EACH SEPARATELY			
1		2923	00
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
TOTAL FROM OTHER SIDE OR ATTACHED LIST		2923	00

JUDGE MACK - DEC 2024



\$

2923.00

20

PLEASE PRINT TOTAL HERE 2923 00

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.

