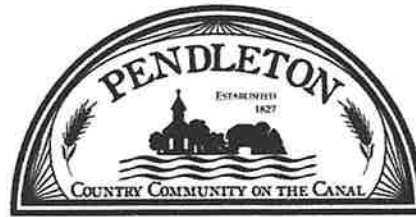


TOWN OF PENDLETON
6570 Campbell Boulevard
Lockport, NY 14094



Supervisor Joel Maerten
Councilman Wolfgang Buechler
Councilman Joseph Hickman
Councilman David Leible
Councilman Scott Lombardo

Tuesday, February 11, 2025

Supervisor Maerten and Town Board Members
6570 Campbell Boulevard
Lockport, NY 14094

RE: 2024 Judicial Audit for the Honorable Todd Ostrowski

This letter is to verify that the annual (2024) audit of Justice Todd Ostrowski's Court is complete. Guidance in preparing this audit was obtained from the Local Government Management Guide pertaining to the Fiscal Oversight Responsibilities of the Governing Board specifically, Appendix "F" which deals with General Recordkeeping Requirements for Town and Village Courts. This publication is made available by the New York State Comptroller's Office. All sections of Appendix "F" were reviewed and verified. All records pertaining to this audit are complete, accurate and in good order.

Respectively Submitted,

Councilman Scott A. Lombardo
Town of Pendleton, NY

Appendix F – General Recordkeeping Requirements for Town and Village Justice Courts

As a general rule, board members should first gain an understanding of how the court operates, what the general rules and requirements are for financial accountability and reporting, and what types of financial records should be maintained to meet these responsibilities. Many board members, particularly newly elected members, may not be aware of these concerns.

The first step is to ASK! Ask the individuals involved (e.g., justices and court clerks). Ask other more experienced board members. Ask your local government's attorney or call us. OSC issues many publications that provide guidance on a variety of topics that will provide you with needed information. The Comptroller's Justice Court Fund Bureau issues a publication entitled *Handbook for Town and Village Justices and Court Clerks* that provides guidance as well as requirements for justice court transactions.

Court personnel are required to maintain various records and documents pertaining to the cases handled in their respective courts. They are also required to perform certain finance-related duties to account for and report all transactions.¹² Certain financial duties are the direct responsibility of each justice and, in certain circumstances, may not be delegated to other court personnel. Some key recordkeeping requirements are as follows:

Each justice is required to:

1. Maintain an official bank account in his/her name as judicial officer.
2. Issue acceptable receipt forms for all moneys collected.
3. Deposit all moneys received in his/her judicial capacity in the official bank account within 72 hours of collection, exclusive of Sundays and holidays.
4. Submit a monthly report, generally, and remittance to the Justice Court Fund within the first 10 days of the month following collection.¹³

Each court is required to:

1. Maintain individual case files containing all papers and other documents pertaining to each case.
2. Maintain an index of all cases with a unique number assigned to each case when filed.
3. Maintain a cashbook, which chronologically itemizes all receipts and disbursements.
(Note: For accountability and internal control purposes, OSC recommends that a separate cashbook be maintained for each justice).

¹² Recordkeeping requirements are generally contained in 22 NYCRR Section 214, *et seq.*

¹³ With respect to courts that participate in the Invoice Billing Program, within the first 10 days of the month following collection, each justice must electronically file their report with the Justice Court Fund and submit a remittance to the Chief Fiscal Officer, instead of the Justice Court Fund.

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Board members should expect to find the following minimum records for receiving and disbursing moneys (either manually prepared or computerized):

1. Cash receipt records and supporting documents.
2. Cash disbursement records and supporting documents.
3. Bank statements and supporting documents.
4. Accountability worksheets detailing outstanding liabilities and cash available to meet such liabilities. These worksheets should compare net bank balances and cash on-hand to liabilities (e.g., bails and unremitted fines). Any difference between cash and liabilities should be explained. Correction of errors in accounting records, if any, should also be explained.
5. Copies of reports to applicable governmental agencies.

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>00741</u> Date <u>02/10/25</u> Amount <u>\$193.00</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>02/10/25</u> Amount <u>\$193.00</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>1029</u> Date <u>02/13/25</u> Amount <u>\$1,723.00</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>02/05/25</u> Month Ending <u>JAN. 2025</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>02/05/25</u> Month Ending <u>JAN. 2025</u>		

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? <i>If yes, why were reports late and what corrective actions were taken?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<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? <i>Last Report Submitted:</i> <i>Month Ending</i> <u>JAN, 2025</u> <i>Date</i> <u>02/03/25</u> <i>Amount</i> <u>\$1,723.00</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting? <i>If yes, why were reports late and what corrective actions were taken?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Reporting to Department of Motor Vehicles - TSLE&D Program</u>	<u>YES</u>	<u>NO</u>
<i>FOR FURTHER EXPLANATION SEE NARRATIVE ADDENDUM</i>		
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? <i>Last TSLE&D Report Available: Date</i> <u>02/2024</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending in the last TSLE&D report? <u>1380</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>635</u>	<input type="checkbox"/>	<input type="checkbox"/>
What actions have been taken to dispose of these cases? <u>SEE NARRATIVE ADDENDUM</u>	<input type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding pending cases? <i>If yes, why were the cases pending and what corrective actions were taken, if any?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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

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

See NARRATIVE explanation AND COVER SHEET.

Tuesday, February 11, 2025

Supervisor Maerten and Town Board Members
6570 Campbell Boulevard
Lockport, NY 14094

RE: Explanation of the TSLE&D Program section on Appendix F (General Recordkeeping Requirements for Town and Village Justice Courts) on Justice Todd Ostrowski's 2024 annual audit to the Town Board.

TSLE&D reports are generated and saved monthly by the court. A detailed report which includes all the courts open tickets is only generated once each year, typically in February and received in March of that year. Since the audit guidelines ask the question of "how many cases are shown as pending in the last TSLE&D report" and "how many cases are shown as pending for more than 90 days" we must look at the entire picture which is only delivered in February and received in March. That is the reason the February 2024 report was used. It is important to complete this audit in a timely manner and not wait until the middle of March 2025.

It should also be noted that currently this particular TSLE&D report cannot be separated by each Justice, only by the court. This was confirmed by a telephone conversation with Amanda at TSLE&D. Therefore, the numbers reflected in Justice Ostrowski's audit also include the numbers for Justice Kevin Mack. There is also no means through TSLE&D to generate a report for pending cases over 90 days. The most is 60 days. This was also verified by a telephone conversation with Amanda at TSLE&D.

The answer to the question of "what actions have been taken to dispose of these (open) cases" is: scofflaw, civil judgements, installment payments and Adjournments.

Respectively Submitted,

A handwritten signature in blue ink that reads "Scott A. Lombardo". The signature is written in a cursive style with a large initial 'S'.

Councilman Scott A. Lombardo
Town of Pendleton, NY



PHONE (716) 625-8833 EXT 20

PENDLETON JUSTICE COURT

JUDGE TODD T. OSTROWSKI

6570 CAMPBELL BOULEVARD
LOCKPORT, NEW YORK 14094-9229



FAX (716) 210-1056

Date: January 10, 2025
To: The Honorable Town Board, Town of Pendleton
From: Honorable Todd Ostrowski, 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	306
VTL 1192 DWI	15
Aggravated Unlicensed Operation	06
Penal Law	35
Civil/Small Claims/Summary Proceedings	01
Grand Jury Transfers	03
Jury Trials	01
Total Number of Charges	344
Number of Defendants	269

In 2024, bank deposits totaled \$32,132.00, of which, \$31,882.00 was reported to the New York State Comptroller consisting of court fines, fees, and surcharges collected during this period. Additionally, twelve monthly checks were remitted by the court to the Town Supervisor/CFO of the Town of Pendleton. Bail in the amount of \$250.00 was collected and returned during the same period which equates for the difference in bank deposits made and amounts reported above.

All 2024 court financial records are complete and available for examination as of the date of this document. Thank you for the opportunity to serve the residents of the Town of Pendleton as your Town Justice.

Respectfully submitted,

Hon. Todd T. Ostrowski
Pendleton Town Justice

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