

# **TOWN OF LYSANDER**

## **OFFICE OF THE SUPERVISOR**

**Kevin Rode**

**Supervisor**

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8220 LOOP ROAD

BALDWINVILLE, NEW YORK 13027

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**Collin Zapisek**

**Comptroller**

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December 18th, 2025

To: Town Board of the Town of Lysander

From: Collin Zapisek – Comptroller

Subject: Audit of Justice Court Records for 2024

I have performed the procedures enumerated below on the transactions of the Justices of the Town of Lysander, New York (the Justices), for the year ended December 31, 2024. The Town of Lysander, New York's (the Town's) and the Justices' management are responsible for the transactions of the Justices. The Town and the Justices have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Town in evaluating the Justices processes based on the New York State Office of the State Comptroller guidelines. 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.

The procedures and associated findings are as follows:

### **Procedure #1**

Complete the Justice Court checklist as documented in Appendix 10 of the New York State Office of the State Comptroller "Handbook for Town and Village Justices and Court Clerks" guide.

### **Finding**

See attached "Appendix 10 – Annual Checklist for Review of Justice Court Records." Procedure completed without exception.

### **Procedure #2**

Request the Court Clerk provide written policies and procedures related to their job duties (including but not limited to processing cash receipts and cash disbursements and performing reconciliations). Request the Court Clerk to identify any policies and procedures that are no longer performed, and/or have changed.

### **Finding**

Procedure completed without exception.

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### **Procedure #3**

Obtain a haphazard sample of bank reconciliations for the Justices' bail and fine account for each of three months selected and compare to supporting documentation such as original bank statements, outstanding check lists, and deposit-in-transit lists.

### **Finding**

Procedure completed without exception.

### **Procedure #4**

Obtain a haphazard sample of twenty (20) receipts and twenty (20) disbursements from the Justices' fine and bail accounts for the year ended December 31, 2024, and compare to ticket, case, or monthly report.

### **Finding**

Procedure performed without exception for Justice Bryant. Procedure performed without exception for Justice Mantione.

### **Procedure #5**

Obtain the bail account balances of the Justices on December 31, 2024, and compare to Bail Defendant's Report.

### **Finding**

Procedure was completed without exception.

This report is intended solely for the information and use of the Town, the Town Board, and the Justices and is not intended to be and should not be used by anyone other than those specified parties.

**TOWN OF LYSANDER, NEW YORK**  
**JUSTICE COURT**  
**For the Year Ended December 31, 2024**

**List of documents**

- Provide written policies and procedures related to their job duties (including but not limited to processing cash receipts and cash disbursements and performing reconciliations). Request the Court Clerk to identify any policies and procedures that are no longer performed, and/or have changed.
- A sample of bank reconciliations for the Justices' bail and fine account for each of three months selected (April 2024, August 2024 and December 2024) and compare to supporting documentation such as original bank statements, outstanding check lists, and deposit-in-transit lists for corresponding months.
- A sample of twenty (20) receipts and twenty (20) disbursements from the Justices' fine and bail accounts for the year ended December 31, 2024, and compare tickets, case, or monthly report.
- The bail account balances of the Justices at December 31, 2024 and compare to Bail Defendant's Report.
- Last recorded receipt Year end December 31st, 2024
- Last recorded deposit Year end December 31st, 2024
- Last recorded check Year end December 31st, 2024
- Last Bank Reconciliation for Each Bank Account Year end December 31st, 2024
- Last Cash Reconciliation Year end December 31st, 2024

## Appendix 10 – Annual Checklist for Review of Justice Court Records

**Name of Municipality:**

Town of Lysander, New York Justice Court

**Month Reviewed:**

1/1/2024

**Through**

12/31/2024

**Name of Justice:**

Justice Michael M. Bryant

**Review Performed By:**

Collin Zapisek

Comptroller, Town of  
Lysander

**Date**

12/11/25

# Annual Checklist for Review of Justice Court Records

Yes No

## Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections? ☒ ☐
- ▶ Are duplicate receipts kept for court records? ☒ ☐
- ▶ Are receipts recorded up to date? ☒ ☐
- Last recorded receipt:*  
# 2501 Date 12/30/24 Amount \$125.00
- ▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection? ☒ ☐
- ▶ Are deposits identified? ☒ ☐
- ▶ Are duplicate deposit slips kept for court records? ☒ ☐
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)? ☒ ☐
- ▶ Are deposits recorded up-to-date? ☒ ☐
- Last recorded deposit:*  
Date 12/30/24 Amount \$373.00
- ▶ Is the receipt book totaled and summarized at the end of each month? ☒ ☐
- Last Month Totaled and Summarized* Dec. 2024 \$2712.00

## Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash? ☒ ☐
- ▶ Are all checks signed by the Justice? ☒ ☐
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records? ☐ ☒ See comment 1 (attached)
- ▶ Are checks recorded up-to-date? ☒ ☐
- Last recorded check:*  
# 1139 Date 1/2/2025 Amount \$2712.00

## Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received? ☒ ☐
- Last Bank Reconciliation for Each Bank Account:*  
Date Performed 1/2/2025 Month Ending 12/31/2024

## Additional Supporting Records

- ▶ Is a list of bail maintained? ☒ ☐
- ▶ Is a record of uncollected installment payments maintained? ☒ ☐

# Annual Checklist for Review of Justice Court Records

Yes No

## Dockets and Case Files

- ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims? ☒ ☐
- ▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address. ☒ ☐
- ▶ Do dockets for disposed cases appear to be complete? ☒ ☐
- ▶ Do dockets for disposed cases agree with amounts reported? ☒ ☐

## Cash Book Reconciliation

- ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month? ☒ ☐
- ▶ Does the cash book total agree with the bank reconciliation and supporting information? ☒ ☐

*Last Cash Reconciliation:*

*Date Performed* 1/2/2025 *Month Ending* 12/31/2024

## Reports to the Division of Criminal Justice Services

- ▶ Are reports made timely to the Division of Criminal Justice Services? ☒ ☐
- ▶ Has the court received any notices regarding late reporting? ☐ ☒

If yes, why were the reports late and what corrective actions were taken? \_\_\_\_\_

## Reports to the Justice Court Fund

- ▶ Are reports made timely to the Justice Court Fund? ☒ ☐
- ▶ Do reported amounts agree with docket dispositions and case files? ☒ ☐
- ▶ Do reported amounts agree with cash receipt and disbursement books? ☒ ☐

Last report submitted: Month Ending 12/31/2024 Date 1/2/25 Amount \$2712.00

- ▶ Has the court received any notices regarding late reporting? ☐ ☒

If yes, why were the reports late and what corrective actions were taken? \_\_\_\_\_

# Annual Checklist for Review of Justice Court Records

Yes No

## Reporting to the Department of Motor Vehicles - TSLED Program

- Has the court received any notices regarding pending cases?  
If yes, why were the cases pending and what corrective actions were taken, if any\_\_\_\_\_

☐ ☒

Note: Cases over 60 days are eligible to be Scoff lawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- Are reports from TSLED to the court maintained and utilized?  
*Last TSLED Report Available: Date* December 2024

☐ ☒ See comment 2 (attached)

**Note:** Courts can access reports on-line from TSLED at any time.

- How many cases are shown as pending in the last TSLED report? 49
- Is the number of pending cases reasonable? See comment 2
  - How many cases are shown as pending for more than 90 days? (attached)
  - What actions have been taken to dispose of these cases? Scoff Law

☒ ☐ See comment 2 (attached)

## Overall Evaluation

See attached information for additional documentation of certain questions or "no" answers

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## Appendix 10 – Annual Checklist for Review of Justice Court Records

**Name of Municipality:**

Town of Lysander, New York Justice Court

**Month Reviewed:**

1/1/2024

**Through**

12/31/2024

**Name of Justice:**

Justice Charles J. Mantione, Jr.

**Review Performed By:**

Collin Zapisek

Comptroller, Town of

Lysander

**Date**

12/11/25



# Annual Checklist for Review of Justice Court Records

Yes No

## Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections? ☒ ☐
- ▶ Are duplicate receipts kept for court records? ☒ ☐
- ▶ Are receipts recorded up-to-date? ☒ ☐
- Last recorded receipt:*  
# 2264 Date 12/30/2024 Amount \$20.00
- ▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection? ☒ ☐
- ▶ Are deposits identified? ☒ ☐
- ▶ Are duplicate deposit slips kept for court records? ☒ ☐
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)? ☒ ☐
- ▶ Are deposits recorded up-to-date? ☒ ☐
- Last recorded deposit:*  
Date 12/30/2024 Amount \$100.00
- ▶ Is the receipt book totaled and summarized at the end of each month? ☒ ☐
- Last Month Totaled and Summarized* Dec. 2024 \$2042.00

## Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash? ☒ ☐
- ▶ Are all checks signed by the Justice? ☒ ☐
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records? ☐ ☒ See comment 1 (attached)
- ▶ Are checks recorded up-to-date? ☒ ☐
- Last recorded check:*  
# 1194 Date 1/7/2025 Amount \$2042.00

## Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received? ☒ ☐
- Last Bank Reconciliation for Each Bank Account:*  
Date Performed 1/7/2025 Month Ending 12/31/2024

## Additional Supporting Records

- ▶ Is a list of bail maintained? ☒ ☐
- ▶ Is a record of uncollected installment payments maintained? ☒ ☐

# Annual Checklist for Review of Justice Court Records

	Yes	No
<b><u>Dockets and Case Files</u></b>		
▶ 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? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.	<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"/>

## **Cash Book Reconciliation**

- |   |                                     |                          |
|---|-------------------------------------|--------------------------|
| ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?     | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| ▶ Does the cash book total agree with the bank reconciliation and supporting information? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

*Last Cash Reconciliation:*

*Date Performed* 1/7/2024 *Month Ending* 12/31/2024

## **Reports to the Division of Criminal Justice Services**

- |   |                                     |                                     |
|---|-------------------------------------|-------------------------------------|
| ▶ 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"/> |
| If yes, why were the reports late and what corrective actions were taken? _____ |                                     |                                     |
| _____   |                                     |                                     |

## **Reports to the Justice Court Fund**

- |  |                                     |                                     |
|--|-------------------------------------|-------------------------------------|
| ▶ Are reports made timely to the Justice Court Fund?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| ▶ Do reported amounts agree with docket dispositions and case files?                               | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| ▶ Do reported amounts agree with cash receipt and disbursement books?                              | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Last report submitted: Month Ending <u>12/31/2024</u> Date <u>1/7/2025</u> Amount <u>\$2042.00</u> |                                     |                                     |
| ▶ Has the court received any notices regarding late reporting?                                     | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes, why were the reports late and what corrective actions were taken? _____                    |                                     |                                     |
| _____  |                                     |                                     |

# Annual Checklist for Review of Justice Court Records

Yes No

## Reporting to the Department of Motor Vehicles - TSLED Program

- Has the court received any notices regarding pending cases?  
If yes, why were the cases pending and what corrective actions were taken, if any\_\_\_\_\_

☐ ☒

Note: Cases over 60 days are eligible to be Scoff lawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- Are reports from TSLED to the court maintained and utilized?  
*Last TSLED Report Available: Date* December 2024

☐ ☒ See comment 2 (attached)

**Note:** Courts can access reports on-line from TSLED at any time.

- How many cases are shown as pending in the last TSLED report? 49
- Is the number of pending cases reasonable? See Comment
  - How many cases are shown as pending for more than 90 days? 2 (Attached)
  - What actions have been taken to dispose of these cases? Scoff Law

☒ ☐ See comment 2 (attached)

## Overall Evaluation

See attached information for additional documentation of certain questions or "no" answers

## **Appendix 10 – Justice Court Comments to Checklist**

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### **1. Cash Disbursements**

- The Court Clerks make copies of all checks written to maintain on file and also can request check images from the bank at any point in time.

### **2. Reporting to Department of Motor Vehicles – TSLED Program**

- The TSLED report is accessible online. Hard copies of these reports are not maintained on file. A hard copy of the December 2024 report was requested and provided with no issue.
- The TSLED report used by the Court Clerks does not have the number of cases pending for more than 90 days reported as a separate item. A report showing cases pending 60 days is available. In addition, the Court Clerks can obtain a report documenting the total pending cases; however, it is only received once a year (in February). Cases typically stay open and pending longer than 60/90 days because of the time it takes to work with the DA's office to close cases.
- Until March 2020 (the start of the COVID-19 pandemic), the courts were using the Scoff Law to dispose of cases. However, due to legislation passed as a result of the COVID-19 pandemic, the courts aren't currently allowed to suspend driver's licenses for non-payment. In May of 2021, NYS legislation was passed to adjust scoff laws. The law prohibits suspension of drivers' licenses for a failure to pay fines but includes a provision that failure to appear in court or answer a summons will result in suspension of a license. Therefore, the court is unable to take any action at this time with failure to pay fines.

### **Cash Receipts**

Cash receipts are taken into the Courts for fines, misdemeanors, bail, and other fees. Those who primarily collect cash are Katherine (started in April 2025) and Pamela (started in September 2022). Prior to that, the previous court clerks would have been the ones accepting payment. The process is as follows:

People will give money to the Court by issuing money orders, credit cards, cash, and attorney checks (if they come through the mail), or nCourt. Attorney checks are primarily received for evictions, small claims, and occasionally traffic violations. Personal checks are not accepted by the Courts under any circumstances. For credit card payments to be made, the individual whose name appears on the card does not currently have to be present with the card to use it and the Clerks do not check ID. Normally, the person who is named on the credit card is the one that is paying. In addition, the clerks will not accept credit card payments over the phone or by email. The Court uses an online payment option for non-criminal fines through "nCourt," a nationwide online credit card vendor specializing in serving municipalities. The Court uses The Courtroom Program (SEI) for all receipt production.

Monies collected daily are kept in secure cash drawers (one for each judge). The court clerks each have keys to the drawers and no one else does. The keys are kept in the office and the only people with access to the court offices are Pam, Katherine, and the Judges (via key fob). Only cash is maintained in the drawers. At the time of deposit, the cash is taken out of the drawers and compared to the receipts to ensure the amounts agree. Deposits are made whenever cash is received and within 72 hours of collection. Each court clerk takes their own deposits to the bank, which is right across the street. The clerks drive the money over; they do not walk.

The Courts maintain credit card machines (wherein the payer must pay the credit card fees of 2.99%). There is a machine for each Justice. The Town Court will take partial payments on criminal cases. When a partial payment is received, the system-generated receipt lists the balance paid and the remaining balance owed by the defendant. Monies received for partial payments are recorded as partial payments in the system software (SEI).

When individuals come in to pay at the window, their ticket and case information is pulled. When the money is received, it is entered into the SEI system and two system generated receipts are printed (one copy is given to the customer and one copy is maintained on file at the Courts). Each page of the receipt contains two copies of the receipt. One page is put into the file; half of the other page is given to the customer, and the remaining half page is attached to the payment and placed in the safe. Credit card receipts are settled through the nCourt system. The court clerks each prepare their respective justices deposits and take the money to the bank (within 72 hours of receipt).

### **Monthly Summaries and Certifications**

Each month, a "monthly report" is printed out from the SEI computer system (Form AC-1030). This monthly report shows the details of the cash receipts for the fine account; including, the defendant's name, statute violated, arrest date, sentence, dollar amount of fines, bail, civil penalties, fees, etc. (unless it is sealed in which case the report reads "sealed" or "youthful offender", as applicable). The report is totaled by the computer system, and a check is written from this report to the Town of Lysander (the Town).

This report is also electronically submitted to the Office of the State Comptroller, specifically, the Justice Court Fund. A confirmation will then be sent to each Judge of the total court receipts, and how much is due to the State, County, and how much the Town can keep. Then, the Town will disburse what is due to the State and the County.

When the monthly bank statements become available (the court clerks have online access), they will print them out along with the nCourt reconciliation reports. Once the necessary information is obtained, the court clerks will complete the bank reconciliations. Once everything agrees, the monthly report is given to the Justices for review and submission. The Justices come into the Court to review and submit their monthly reports.

There is no interest earned on the bail or fine accounts.

**Cash Disbursements**

Judges are the only ones with signatory power to sign checks. There are no signature stamps used on checks, all checks are signed by hand, and images of checks written are not available on the bank statements. The court clerks will make copies of checks paid and check images are also able to be requested from the bank as needed. Checks are always written to the person who posted the bail, unless they have documentation that it should go to someone else.

**Reporting**

Each of the court clerks sends their reports to TSLE&D and the Division of Criminal Justice Services daily.

**Information Technology****Data Backup**

SEI automatically backs up information to an offsite server.

**Passwords**

Each court clerk has their own password to get onto the computers in the office. This password is changed every 90 days per system configuration. In addition, each court clerk has their own logon into SEI. This login and password are not required to be changed periodically.