

**TOWN OF ELMIRA - COURT SYSTEM**  
**INDEPENDENT ACCOUNTANTS' REPORT ON**  
**APPLYING AGREED-UPON PROCEDURES**  
**DECEMBER 31, 2021**

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**P 607.962.6891  
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W EFPRgroup.comTo the Members of the Town Board  
Court System  
Elmira, New York

We have performed the procedures enumerated below on the financial records of the Town of Elmira - Court System as of December 31, 2021. The Town of Elmira's management is responsible for the financial records.

The Town of Elmira has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose on the financial records of the Town of Elmira - Court System. 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 findings are as follows:

- 1) In regards to the Town of Elmira - Court System's recorded cash balances as of December 31, 2021. We examined original bank statements to ensure recorded balances were correct and we agreed the bank reconciliations to the accounting system and noted they were approved by the Town Board as a part of the monthly financial report. No exceptions were noted.
- 2) In regards to the Town of Elmira - Court System's method of recording and internal controls over cash receipts. We traced twenty-four individual receipts from the Town of Elmira - Court System's Justice Reports to the Daily Cashbook Reports for the appropriate month during the year. In addition, we traced those receipts to the corresponding deposit slips and bank statements. No exceptions were noted.
- 3) In regards to the Town of Elmira - Court System's method of recording and internal controls over cash disbursements. We examined twenty-four cancelled checks for 2021. Each cancelled check examined was also traced to a monthly report generated from the computer software the Town of Elmira - Court System uses to track transactions, which was then traced to the Town of Elmira's general ledger. Each disbursement was appropriately approved and signed. No exceptions were noted.

We were engaged by the Town of Elmira to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on financial records of the Town of Elmira - Court System. 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 Town of Elmira and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

*EFPR Group, CPAs, PLLC*EFPR Group, CPAs, PLLC  
Corning, New York  
October 26, 2022