

TOWN OF CLARKSON  
TOWN BOARD MEETING

May 12, 2026

The Town Board of the Town of Clarkson held their regular meeting on Tuesday, May 12, 2026, at the Clarkson Town Hall, 3710 Lake Road, Clarkson, NY at 6:00 P.M.

PRESENT:	Ursula Liotta	Supervisor
	Kathy DeLorme	Councilperson
	Tom Guarino	Councilperson
	David Howlett	Councilperson
	Sharon Mattison	Councilperson
	Susan Henshaw	Town Clerk
	Robert Viscardi	Highway Superintendent
	Keith O'Toole	Town Attorney

Supervisor Liotta opened the meeting. She led everyone in the Pledge of Allegiance. A moment of silence was observed for our service men and women, first responders and veterans, particularly those who have paid the ultimate price; along with thanks to healthcare workers who tirelessly work to save lives every day.

**OPEN FORUM**

*Martha Clasquin, 34 Sherwood Drive*, reviewed a few items of concern mentioned at the last Town Board meeting. She mentioned resident Bill Fine had questioned the purchase of the parcel next to the Town Hall. Martha was looking for clarity on the issue. Supervisor Liotta reviewed the topic regarding the Post Office. The town may wish to use the current building differently in the future and owning the adjoining land would be wise. Supervisor Liotta noted the town is not yet the owner of the post office parcel. She explains we have received conflicting information from the United States Postal Service regarding the lease. We can only report the information that has been provided to the town by the Postal Service. The day after our last Town Board meeting, the town received a notice from the Clarkson Post Office, which was posted on their front door, stating the facility would be closing and its operations would be moved to the Village of Brockport Post Office effective June 1. This same notice was placed in each post office box informing all box holders of the move to the Village of Brockport. Supervisor Liotta added that the notice from the Postal Service did not indicate that the move to Brockport was intended to be temporary. In the meantime, the Town of Clarkson is working with both the current property owner and the United States Postal Service's main administrative to keep the Clarkson facility open until it is physically relocated to its new site later this fall. She noted that the Postal Service has already signed a lease for space in a nearby plaza through the end of this year, with the move anticipated sometime in the fall. The town is awaiting the results of an appraisal expected by the end of the week, followed by an environmental audit. The purchase contract is contingent upon both the appraisal and the environmental audit being satisfactory. This is not a done deal; we hope that it will be as it makes good sense to purchase the property as we own the surrounding parcels. /\* Martha also raised concerns about the dead trees and overgrown weeds at Kimball Park. Superintendent Viscardi explained that there is currently standing water in the area, and staff have not been able to access it. As soon as conditions dry out sufficiently, the highway crew will be out to address the maintenance work.

2026-05-12

NEW BUSINESS

RESOLUTION #130  
TO APPROVE SUPERVISOR SIGNING ALLIED CPAs, PC LETTER OF  
ENGAGEMENT FOR AUDITING & ACCOUNTING SERVICES  
FOR THE YEAR 2025

Introduced by Councilperson Howlett  
Seconded by Councilperson Mattison

**WHEREAS**, the Town wishes to retain the services of a professional services provider to provide auditing and accounting services to the Town; and

**WHEREAS**, Allied CPAs, PC has offered to provide such services to the Town.

**NOW THEREFORE, BE IT RESOLVED:**

**Section 1.** That the Town Board of the Town of Clarkson approves and authorizes the Supervisor to sign the Letter of Engagement with Allied CPAs, PC to provide auditing and accounting services for the year ending December 31, 2025.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

Supervisor Liotta mentioned that the town has utilized Laura Landers, LLC since July of 2025. At that time, we signed a letter of engagement through the end of 2025. Supervisor Liotta stated that the town had already budgeted for her services using the same dollar amounts as the prior year, so there is no change in her fees for 2026.

RESOLUTION #131  
LETTER OF ENGAGEMENT, LAURA L. LANDERS, LLC  
ACCOUNTING SERVICES FOR 2026

Introduced by Councilperson Guarino  
Seconded by Councilperson Mattison

**WHEREAS**, the Town is required to perform various bookkeeping and accounting functions during its fiscal year; and

**WHEREAS**, the Town wishes the retain an accounting firm to assist in these functions.

**BE IT RESOLVED AS FOLLOWS:**

**Section 1.** That the Town Board of the Town of Clarkson authorizes the Supervisor to sign the Letter of Engagement with Laura L. Landers LLC to provide bookkeeping and accounting services for the year ending December 31, 2026.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

2026-05-12

**RESOLUTION #132**  
**APPROVE PROFESSIONAL SERVICES AGREEMENT – MRB GROUP**  
**TO ADMINISTER THE NYSDEC 2025 NONPOINT SOURCE PLANNING GRANT**

Introduced by Councilperson Howlett  
Seconded by Councilperson DeLorme

**WHEREAS**, the Town successfully obtained a \$75,000 grant through the NYSDEC 2025 Non-Agricultural Nonpoint Source Planning and Municipal Separate Storm System Mapping Grant (NPG) to substantially fund its MS4 Mapping project; and

**WHEREAS**, the Town wishes to retain the services of a professional services provider to prepare updates to its stormwater geographic information system (GIS) MS4 mapping; and

**WHEREAS**, MRB Group has offered to provide such services to the Town.

**BE IT RESOLVED AS FOLLOWS:**

**Section 1.** That the Town Board of the Town of Clarkson authorizes the Supervisor to sign the Proposal for Professional Services Agreement with MRB Group to prepare a stormwater geographic information system (GIS) MS4 mapping update. Initial services to be performed at a cost of \$82,500.00. Additional related services to be billed on a personnel time-charge basis as required.

**VOTE OF THE BOARD**

**AYES:** Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison

**NAYES:** none

Supervisor Liotta commented that upon first reviewing the proposal, the total cost appeared high. However, after revisiting the grant documentation, she confirmed that the specific dollar amount was anticipated and included in the original grant application, and that the town is required to contribute an additional \$7,500 beyond the grant-funded portion of the services. We were fortunate enough to get the grant and this will allow MRB Group to proceed with the work.

**RESOLUTION #133**  
**ACKNOWLEDGING THAT AN AUDIT OF THE JUSTICE COURT'S RECORDS FOR**  
**2025 WAS CONDUCTED**

Introduced by Councilperson Mattison  
Seconded by Councilperson Guarino

**WHEREAS**, Uniform Justice Court Act § 2019-a requires that towns annually provide their court records and dockets to be examined and audited to improve accountability and controls over Justice Court finances and records; and

**WHEREAS**, the NYS Unified Court System did elect to perform its own audit of the Town Justice Court, a copy of which was delivered to the chief administrative judge of the 7<sup>th</sup> Judicial District by the Division of Internal Audit Services by letter dated April 29, 2026; and

**WHEREAS**, Matthew Post, the Internal Audit Supervisor of the NYS Office of Court Administration, has agreed to accept this audit in satisfaction of the Town's obligations under UCJA §2019-a

**NOW, THEREFORE, BE IT RESOLVED**, that the Town Board of the Town of Clarkson formally accepts the **attached** independent auditor's report of the Financial Records and Internal Controls of the Town Justice Court's records and dockets for the twelve months ending December 31, **2025** prepared by the NYS Unified Court System and by doing so, hereby enter into the minutes of the Town Board said audit, and be it further.

2026-05-12

**RESOLVED** that the Town Clerk is directed to send a copy of this resolution along with a copy of the audit report to the Unified Court System.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

Supervisor Liotta explained that the town is required to have the Justice Court's books audited each year. In 2025, Judge Penders resigned from his position, which triggered an audit by the New York State Unified Court System after he resigned. The resulting audit report was accepted by the Office of Court Administration, which oversees the annual audit requirement. Accordingly, the state-conducted audit is being accepted in place of the town hiring an independent CPA firm, as had been done in prior years.

**RESOLUTION #134**  
**MOTION TO APPROVE MERIT INCREASE FOR CORRY JOHNSON**  
**HIGHWAY DEPARTMENT HEO**

Introduced by Councilperson DeLorme  
Seconded by Councilperson Howlett

Motion to approve merit increase for Highway Employee Corry Johnson, HEO \$29.04/hr. (per 2025 chart after COLA increase) to Step 6 @ \$30.67/hr. (2026 step chart) effective May 24, 2026.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

**Merit Increase** – Supervisor Liotta mentioned we have three merit increases for the highway department. This will be Corry Johnson's first five-year anniversary with the town. In accordance with the employee handbook, he will receive \$500 in longevity pay as well as Bryce Gaesser. Robert Wilson has successfully completed his annual review, and requests that his merit increase be effective on his anniversary date of May 20, 2026. She explained that the merit increases are calculated based on each employee's existing rate on the 2025 salary chart and upgraded to the new rates per the 2026 chart.

**RESOLUTION #135**  
**MOTION TO APPROVE MERIT INCREASE FOR ROBERT WILSON,**  
**HIGHWAY DEPARTMENT MEO**

Introduced by Councilperson Guarino  
Seconded by Councilperson Howlett

Motion to approve merit increase for Highway employee Robert Wilson, MEO @ \$29.56/hr. (per 2025 chart after COLA increase) to MEO Step 9 (2026 chart) @ \$31.16/hr. effective May 20, 2026.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

2026-05-12

**RESOLUTION #136**  
**MOTION TO APPROVE MERIT INCREASE FOR BRYCE GAESSER,**  
**HIGHWAY DEPARTMENT HEO**

Introduced by Councilperson DeLorme  
Seconded by Councilperson Howlett

Motion to approve merit increase for Highway Employee Bryce Gaesser, HEO @ \$29.04/hr. (per 2025 chart after COLA increase) to Step 6 @ \$30.67/hr. (2026 step chart) effective May 11, 2026.

**VOTE OF THE BOARD**

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

**RESOLUTION #137**  
**ACKNOWLEDGE RECEIPT OF SUPERVISOR'S**  
**DECEMBER 2025 FINANCIAL REPORT**

Introduced by Councilperson DeLorme  
Seconded by Councilperson Howlett

Acknowledge receipt of Supervisor's December 2025 Financial Report.

**VOTE OF THE BOARD**

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

Supervisor Liotta acknowledged that the December 2025 financial report appears late but explained this is due to a new financial consultant taking over the town's work last year and needing time to make certain adjustments. At the last Town Board meeting, final line-item transfers were approved to ensure everything was in order. She noted that the December report has now been received and finalized, and the town has also completed its audit.

**RESOLUTION #138**  
**ACKNOWLEDGE RECEIPT OF SUPERVISOR'S**  
**MARCH 2026 FINANCIAL REPORT**

Introduced by Councilperson Mattison  
Seconded by Councilperson Guarino

Acknowledge receipt of Supervisor's March 2026 Financial Report.

**VOTE OF THE BOARD**

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

**Supervisors Report**

1. She provided an update on the disc golf/multigolf course at Kimball Park, the contractor and his crew were in town last week. The weather was less than ideal but they managed to complete the install of all the equipment for the 18 holes and tee pads. They also placed stakes where the 25 trees are to be planted on the course. The contractor will send a project recap regarding what still needs to be completed for the signage, fences, trees, etc. Unfortunately, due to the rain and saturated ground, highway has a considerable amount of repair work to do on the course, aside from planting the trees. The contractor or one of his crew is expected to return in June to put a map and hole signage around the course. At present, the course is playable without.

2026-05-12

2. At the last meeting, Martha Clasquin inquired about the status of the solar projects. A very detailed report was presented on the town's solar projects, including the status of payments and the balance in the accounts. The packet is located on the counter at Town Hall and can be viewed during regular business hours.

She hopes this report will help to answer any questions about where the town's monies are and what we are earning from those amounts.

Town Board Reports

**Town Clerk Report** - Susan Henshaw, reported on a conference that is coming up for the New York State Association of Tax Receivers & Collectors. This year the conference will be held June 7-10 in Niagara Falls. She did mention at a previous board meeting she was trying to obtain a scholarship but was unsuccessful. At the Monroe County Town Clerk meeting last week, she learned that no one locally was awarded a scholarship. At the conference, there will be legislative updates from the Department of Taxation and Finance, hot topics from the Association of Towns and Office of State Comptroller as well. Thank you for giving me the opportunity to attend. / \* Susan received a call late today from Melissa at the SUNY Brockport-Department of Student Union Leadership & Activities. Melissa wished to remind us of the Annual Saturday of Service scheduled for Saturday, August 29, from 1pm - 4pm. If the town has any projects, where we are seeking volunteers for any type of service such as clean-up help, we are to reach out. The college will bus however many students are needed to accomplish the requested project. / \* Rabies Clinic was held last Thursday, May 7 at the Clarkson Highway garage. We served over 140 dogs and cats. We started a little late due to delayed arrival of the vaccine, otherwise the evening was successful. / \* Flag placement at Garland Cemetery was held last evening and was quite efficient. The sun came out just in time and are thankful to the 25 plus volunteers who joined in. / \* Shred Day is coming up on Saturday, June 6 from 10a – 12p in front of the Highway Garage. The event is open to everyone. You do not need to be a Clarkson resident. Bring all your paper items for shredding! No appointment is necessary.

**RESOLUTION #139**

**MOTION TO APPROVE 04-28-2026 MEETING MINUTES**

Introduced by Councilperson Guarino  
Seconded by Councilperson DeLorme

Motion to approve 04-28-2026 meeting minutes.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

**RESOLUTION #140**

**AUDIT 05-12-2026**

Introduced by Councilperson Mattison  
Seconded by Councilperson Howlett

To authorize payment of audit 05-12-2026 totaling \$55,112.28; AA- General \$20,305.79, BB-General Outside Village \$17,526.67, DA-Highway Town Wide \$4,825.84, DB-Highway – Outside Village \$2,106.79, HH – Capital Projects \$4,925.00, SL-Lighting \$5,366.48, SS-Sewer \$55.71. Distribution of checks: Joint Checking #'s 6348-6383.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES:

2026-05-12

RESOLUTION #141  
MOTION TO ADJOURN

Introduced by Councilperson Guarino  
Seconded by Councilperson Mattison

Motion to adjourn at 6:44 P.M.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons DeLorme, Guarino, Howlett and Mattison  
NAYES: none

Respectfully submitted,

Susan Henshaw  
Town Clerk

Approved 2026-05-26



New York State  
Unified Court System

Hon. Joseph A. Zayas, J.S.C.  
Chief Administrative Judge

April 29, 2026

Hon. William K. Taylor  
Seventh District Administrative Judge  
Hall of Justice  
99 Exchange Boulevard  
Rochester, New York 14614

Dear Judge Taylor:

The Unified Court System's Division of Internal Audit Services has audited the financial records and internal controls of the Clarkson Town Court related to cash receipts and disbursements for the period January 1, 2025 through December 31, 2025. The audit was conducted at the request of the Deputy Chief Administrative Judge for Court outside of New York City.

Enclosed is a copy of the audit report and recommendations. The response to the preliminary audit report states your Office and the Court agree with the audit findings. Within 30 days from the issuance of this report, please submit a draft plan to implement the recommendations identified in the report to Deputy Chief Administrative Judge Murphy, with a copy to the Directors of Internal Audit and Office of Justice Court Support. Internal Audit will review the draft plan and, if appropriate, recommend revisions.

Please submit a final corrective plan to Judge Murphy, with copies to the Directors of Internal Audit and Office of Justice Court Support. Ideally, the final corrective plan should be issued within 60 days of distribution of the final audit report. The Office of Justice Court Support, with assistance of the District Office, will monitor implementation of the plan.

Within six months of issuance of the final corrective plan, Internal Audit staff will schedule a follow-up audit to review implementation progress and will issue a supplementary report to Judge Murphy.

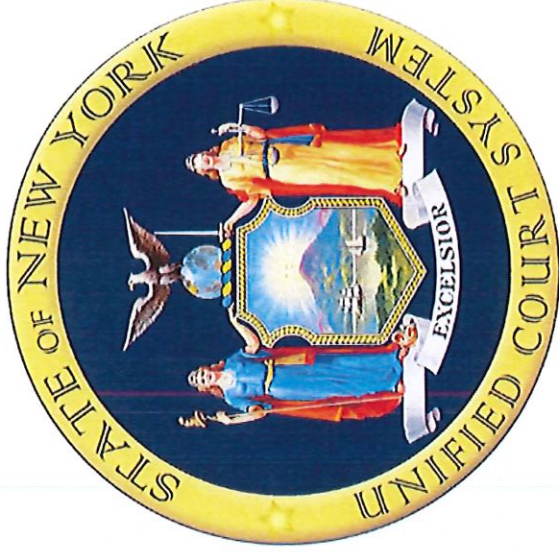
This report is intended solely for the information and use of the New York State UCS. It should not be distributed or used outside of the UCS without the permission of the UCS.

Very truly yours,

/asd  
Enclosure

c: Hon. Norman St. George  
Hon. James P. Murphy  
Hon. Michael L. Dollinger  
Hon. Ursula Liotta  
Hon. Christopher T. Wilcox  
Justin Barry, Esq.  
Andria Bentley, Esq.  
Michele K. Conley, Esq.  
Carol Jones, CIA, CPA  
Amy Monachino

New York State  
Unified Court System  
Division of Internal Audit Services



Clarkson Town Court  
Financial Records and Internal Controls  
January 1, 2025 through December 31, 2025

Audit Report IA-25-33

# Table of Contents

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Executive Summary.....	1
Audit Objective and Scope.....	1
Summary of Audit Results.....	1
Background .....	2
Audit Results .....	3
Cash-Related Duties Were Not Separated.....	3
Receipt Forms Were Not Properly Controlled.....	3
Civil Judgments Were Not Always Issued .....	4
Summary of Recommendations .....	5
Discussion of Audit Results .....	6
Audit Standards and Methodology.....	7

# Executive Summary

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## Audit Scope and Objectives

The Unified Court System's Division of Internal Audit Services has audited the financial records and internal controls of the Clarkson Town Court (Court) related to cash receipts and disbursements for the period January 1, 2025 through December 31, 2025. The audit was conducted at the request of the Deputy Chief Administrative Judge for Courts outside of New York City.

The objectives of our audit were to examine the financial records and internal controls of the Court to determine if all payments were properly receipted, recorded, deposited, and transmitted in accordance with established procedures. In addition, we sought to determine if Justice Court Assistance Program (JCAP) grant funds were awarded to the Court and, if so, were the funds spent on approved items within established guidelines and supported by reliable documentation.

## Summary of Audit Results

The Court did not separate key cash-related duties or provide accountability over the Court's manual receipt forms, as prescribed by the Handbook for Town and Village Justices and Court Clerks (Handbook). In addition, the Court did not always issue civil judgment orders when warranted.

# Background

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The Justices and the Court are subject to the accounting and financial reporting guidelines established by the Office of the State Comptroller's Division of Local Government and School Accountability Justice Court Fund (JCF) and the Handbook. The Court used an automated case management system, the CourtRoom Program (Cashbook), to record case and payment activities. During the audit period, the Court reported \$30,384 to the JCF for revenues and collected \$200 for bail.

There were two Justices during the audit period. Judge Christopher Wilcox started in May 2006, and Judge Ian Penders started in January 2018. Judge Penders resigned as of October 30, 2025 due to a NYS Commission on Judicial Conduct investigation resulting in a Stipulation dated October 27, 2025. In addition, the Court was staffed with one full-time Court Clerk (Court Clerk) and one part-time Court Clerk, who have worked at the Court since February 2021, and July 2020, respectively. There were no outstanding JCAP Grant funds awarded to the Court.

# Audit Results

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## Cash-Related Duties Were Not Separated

The Court did not properly separate key aspects of the cash receipt process, as prescribed by the Handbook.

The full-time Court Clerk was primarily responsible for collecting payments, issuing receipts, recording and deleting case and payment activities into the Cashbook, preparing deposits, making deposits, preparing revenue and bail disbursement checks and reconciling the Judges' bank accounts. The Justices were primarily responsible for signing disbursement checks.

Without a proper separation of cash-related duties or independent verification over transactions, an employee with key cash-handling responsibilities could misappropriate Court funds without detection.

The Court should separate key cash-related duties. Specifically, no one person should be responsible for collecting payments, issuing receipts, recording and deleting case and payment activities into the Cashbook, preparing and making deposits, and reconciling the bank accounts, without independent verification.

## Receipt Forms Were Not Properly Controlled

The Court did not provide accountability over its manual receipt forms, in accordance with the Handbook.

The Court had 14 manual receipt books on hand containing both used and unused manual receipt forms. However, the Court did not keep an inventory over its manual receipt forms, as required by the Handbook. The used manual receipt forms were issued prior to the audit period and dated back to 2016.

The Court Clerk stated the manual receipt forms were primarily used when a Clerk could not access the CourtRoom Program while accepting Court payments at the bench on Court nights. An invoice provided by the Town supported eight manual receipt books purchased for the Court in 2018; however, there were six additional receipt books on hand which could not be supported. Therefore, the Court could not determine how many receipt books should be on hand.

Without establishing proper controls over the manual receipt forms, there is an increased risk for the receipts to be used inappropriately to conceal the theft of Court funds without being detected.

In accordance with the Handbook, the Court should maintain an inventory of both used and unused receipt forms. In addition, any unused manual receipt forms which will no longer be used should be destroyed in accordance with the policies for records retention and disposal, outlined in the Handbook.

### Civil Judgments Were Not Always Issued

When a defendant failed to pay their fines/fees, the Court did not always issue civil judgment orders in accordance with CPL § 420.10(6)(a).

A sample of 15 cases with balances owed to the Court showed 7 cases where more than 90 days passed without payment being made and should have had civil judgment orders issued. For example, the defendant for case 20030024 pled guilty on April 22, 2025 and was assessed \$193 in fines and fees. As of January 2026, the \$193 balance had not been paid (in part or in full), and the Court had not issued a civil judgment order.

As a result, there is an increased likelihood balances owed to the Court will not be collected.

When a defendant fails to pay their fines and/or fees, in accordance CPL § 420.10(6)(a), the Court should issue a civil judgment order to be filed by the District Attorney's Office with the Monroe County Clerk's Office.

## Summary of Recommendations

1. The Court should separate key cash-related duties. Specifically, no one person should be responsible for collecting payments, issuing receipts, recording and deleting case and payment activities into the Cashbook, preparing and making deposits, and reconciling the bank accounts, without independent verification.
2. In accordance with the Handbook, the Court should maintain an inventory of both used and unused receipt forms.
3. Any unused manual receipt forms which will no longer be used should be destroyed in accordance with the policies for records retention and disposal, outlined in the Handbook.
4. When a defendant fails to pay their fines and/or fees, in accordance CPL § 420.10(6)(a), the Court should issue a civil judgment order to be filed by the District Attorney's Office with the Monroe County Clerk's Office.

## Discussion of Audit Results

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Matters presented in this report were discussed with officials from the Seventh Judicial District Office, as well as the Court Justice, and Court Clerk. A preliminary report of audit findings was issued to the Seventh District Administrative Judge.

In response to our preliminary audit report, officials from the Seventh Judicial District Office and Court agreed with the audit findings and recommendations.

Internal control deficiencies, which were not significant to the audit objectives, were not included in this report, but were discussed with the officials from the Seventh Judicial District Office and Court.

# Audit Standards and Methodology

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We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

- We obtained a copy of the Court's Cashbook data and created an extract of the transactions recorded during the audit period. This data included, but was not limited to checkbook files, traffic, and civil case management records.
- We believe our efforts to corroborate the data to source documents supports the data was sufficiently reliable for this report. For example, using the extract of records from the Cashbook:
  - We selected samples of cases which significantly supported our audit objectives, as well as, to determine whether payment, adjudication, and disposition details documented on the paper case files agreed with the Court's data.
  - We determined if all receipts were properly recorded and accounted for and assessed whether deleted case and payment activity could be explained.
- We examined the bank statements, deposit details, computer generated receipts, and the Cashbook records. We compared the amounts recorded to the amounts deposited, as well as the amounts reported to the JCF and remitted to the Town.
- We interviewed, observed, and requested information from Court personnel to gain an understanding of the Court's internal control environment and operations.
- We reviewed the deleted case and checkbook files during the audit period to determine those transactions which pose the greatest risk for misappropriation (e.g., generally those which have been deleted and no payment reentered into the checkbook).
- We determined if Cashbook access was restricted to authorized Court users.
- We inquired with the Division of Grants, Contracts, and Procurement to determine if there were any outstanding JCAP Grant funds to be used.