State of New York
Unified Court System

Ann Pfau
Chief Administrative Judge

25 Beaver Street
New York, N.Y. 10004
(212) 428-2100

August 30, 2011

Hon. Leo Wiegman
Village of Croton-on-Hudson
Municipal Building
1 Van Wyck Street
Croton, NY 10520

Dear Hon. Wiegman:

Section 2019-a of the Uniform Justice Court Act requires that town and village justices annually provide their court records and dockets to their respective town and village auditing boards, and that such records then be examined or audited and that fact be entered into the minutes of the board's proceedings.

The Unified Court System's *Action Plan for the Justice Courts*, announced November 2006, includes initiatives to improve accountability and controls over Justice Court finances and records. Among the initiatives is increased monitoring of town and village board compliance with section 2019-a.

Accordingly, I am requesting that you provide a copy of your most recent audit or examination of your local court's records and a copy of your board resolution acknowledging that the required examination or audit was conducted. Please forward the report and the resolution to Linda Miller, Chief Internal Auditor, NYS Office of Court Administration, 98 Niver Street, Cohoes, NY 12047

If you have any questions, please call Ms. Miller at (518) 238-4303. Thank you for your cooperation.

Very truly yours,

Ann T. Pfau

/smw

c: Linda Miller, CPA, CISA

VILLAGE OF CROTON ON HUDSON, NEW YORK

VILLAGE JUSTICE COURT

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES

YEAR ENDED MAY 31, 2011

WITH INDEPENDENT AUDITORS' REPORT

O'Connor Davies Munns & Dobbins, llp
ACCOUNTANTS AND CONSULTANTS

Independent Auditors' Report

To the Honorable Village Justices
of the Village of Croton on Hudson, New York:

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the Village Justice Court of the Village of Croton on Hudson, New York as of and for the year ended May 31, 2011. This financial statement is the responsibility of the Village Justice Court's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village Justice Court's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement and assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

This financial statement was prepared in conformity with accounting principles prescribed by New York State in the Handbook for Town and Village Justices, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the statement of cash receipts, cash disbursements and cash balances referred to above presents fairly, in all material respects, the cash received, cash disbursed and the cash balances of the Village Justice Court of the Village of Croton on Hudson, New York, at May 31, 2011 and for the year then ended, on the basis of accounting described above.

O'Connor Davies Munns & Dobbins, LLP

O'Connor Davies Munns & Dobbins, LLP
Harrison, New York
June 15, 2011

VILLAGE OF CROTON-ON-HUDSON, NEW YORK
VILLAGE JUSTICE COURT

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
YEAR ENDED MAY 31, 2011

		Fine Accounts	
	Bail Account	Justice Watkins	Justice Minihan
Cash Receipts:			
Bail	$ 105,836	$ -	$ -
Fines, fees and other	-	334,154	50,883
Total Cash Receipts	105,836	334,154	50,883
Cash Disbursements:			
Remittances to Village	-	336,113	55,913
Bail refunds and bail applied to fines and forfeitures	79,108	-	-
Total Cash Disbursements	79,108	336,113	55,913
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	26,728	(1,959)	(5,030)
Cash Balances - June 1, 2010	24,153	28,850	7,995
Cash Balances - May 31, 2011	$ 50,881	$ 26,891	$ 2,965
Cash Balances Represented By:			
Amounts due to Village	$ -	$ 26,891	$ 2,965
Undisposed cases	50,881	-	-
Cash Balances - May 31, 2011	$ 50,881	$ 26,891	$ 2,965