

# VILLAGE OF ROCKVILLE CENTRE

ONE COLLEGE PLACE, P.O. BOX 950

ROCKVILLE CENTRE, N.Y. 11571-0950

FRANCIS X. MURRAY, MAYOR  
KATHLEEN BAXLEY, TRUSTEE  
MICHAEL SEPE, TRUSTEE  
EMILIO F. GRILLO, TRUSTEE  
KATIE CONLON - TRUSTEE



PURCHASING DEPARTMENT

516/678-9213  
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1/20/2022

2022 AUDITING SERVICES FOR THE VILLAGE

RFP# 2201COMP1(1033)

## ADDENDUM NO. 1

In response to questions asked of the Village:

1. Did the Village require a federal single audit for the May 31, 2021 year end audit? If so, may we please receive a copy of this report?  
**Yes, however, the fiscal 2021 single audit is still in process.**
2. May we please receive a copy of the prior year's audit report of the Justice Court?  
**See attached**
3. How many auditors are typically in the field each year and for approximately how many days?  
**Typically interim is one week in July with 4 staff and a manager, and audit fieldwork is one to one and a half weeks at the end of August with the same staff as interim.**
4. What was the fee for the prior year's services?  
**\$52,900**
5. What is the typical timing of the fieldwork each year?  
**Interim in July, audit fieldwork third to fourth week in August.**
6. Who is responsible for preparing the financial statements and notes?  
**Our audit firm.**
7. Is there a specific number of copies of our proposal you would like us to submit?  
**One**

END OF ADDENDUM NO. 1

Company: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**THE INCORPORATED VILLAGE OF  
ROCKVILLE CENTRE  
JUSTICE COURT FUNDS  
FOR THE FISCAL YEAR ENDED MAY 31, 2021**

**THE INCORPORATED VILLAGE OF ROCKVILLE CENTRE  
JUSTICE COURT FUNDS  
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**INDEPENDENT AUDITOR'S REPORT**

Mayor Francis X. Murray and Board of Trustees  
The Incorporated Village of Rockville Centre  
Rockville Centre, New York 11570

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the Justice Court Funds of the Incorporated Village of Rockville Centre, as of and for the fiscal year ended May 31, 2021, and the related notes to the financial statement, which collectively comprise the Justice Court Funds of the Incorporated Village of Rockville Centre's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 2; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on this 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balances of the Justice Court Funds of the Incorporated Village of Rockville Centre as of May 31, 2021, and the respective cash receipts and cash disbursements for the fiscal year then ended in accordance with the cash basis of accounting as described in Note 2.

## **Basis of Accounting**

We draw attention to Note 2 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

*R.S. Abrams & Co., LLP*

R.S. Abrams & Co., LLP  
Islandia, New York  
September 13, 2021

**THE INCORPORATED VILLAGE OF ROCKVILLE CENTRE  
JUSTICE COURT FUNDS  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CASH BALANCES  
FOR THE FISCAL YEAR ENDED MAY 31, 2021**

	<b>Justice Croufier Fines</b>	<b>Justice McDonough Fines</b>	<b>Total</b>
<b>CASH RECEIPTS</b>			
Fines, fees and other	\$ 696,525	\$ 35,859	\$ 732,384
Interest	49	1	50
<b>TOTAL CASH RECEIPTS</b>	<u>696,574</u>	<u>35,860</u>	<u>732,434</u>
<b>CASH DISBURSEMENTS</b>			
Remittance to Village and New York State	642,611	35,803	678,414
<b>TOTAL CASH DISBURSEMENTS</b>	<u>642,611</u>	<u>35,803</u>	<u>678,414</u>
<b>EXCESS OF CASH RECEIPTS OVER CASH DISBURSEMENTS</b>	53,963	57	54,020
<b>CASH BALANCE - JUNE 1, 2020 (AS RESTATED)</b>	<u>78,566</u>	<u>970</u>	<u>79,536</u>
<b>CASH BALANCE - MAY 31, 2021</b>	<u>\$ 132,529</u>	<u>\$ 1,027</u>	<u>\$ 133,556</u>
<b>CASH BALANCES REPRESENTED BY</b>			
Interest earnings and other (as restated)	\$ 55,880	\$ 91	\$ 55,971
Future collections reported in May dispositions not yet received	(10,441)		(10,441)
Due to Village and New York State - May dispositions	87,090	936	88,026
<b>CASH BALANCES - MAY 31, 2021</b>	<u>\$ 132,529</u>	<u>\$ 1,027</u>	<u>\$ 133,556</u>

**THE INCORPORATED VILLAGE OF ROCKVILLE CENTRE  
JUSTICE COURT FUNDS  
NOTES TO FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED MAY 31, 2021**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. Reporting Entity

The Incorporated Village of Rockville Centre, Village Justice Court is a special fund established pursuant to Section 99-a of the State Finance Law. The purpose of Section 99-a is to provide centralized accounting for the fines, penalties, forfeitures and fees collected by all Justice Courts in New York State, including the Incorporated Village of Rockville Centre, Village Justice Court. All Justice Courts in New York State are administered by the Division of Local Government and School Accountability, Justice Court Fund, within the Office of the State Comptroller.

The cash balances and related liabilities of the individual Incorporated Village of Rockville Centre, Village Justices, are reported in the Incorporated Village of Rockville Centre's general fund.

2. Basis of Presentation

The Incorporated Village of Rockville Centre, Village Justice Court prepares its financial statement on the cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis, revenues are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. The operating expenses for the Incorporated Village of Rockville Centre, Village Justice Court are accounted for in the general fund of the Incorporated Village of Rockville Centre.

3. Cash Balances

The cash balances of the Incorporated Village of Rockville Centre Justices at May 31, 2021 represent fines, penalties, forfeitures, and other items collected during the fiscal year ended May 31, 2021 that have not yet been remitted to New York State and the Incorporated Village of Rockville Centre.

4. Disbursements to Incorporated Village of Rockville Centre

Chapter 465, Laws of 1998 permits the Incorporated Village of Rockville Centre, Village Justice Court to transmit monthly receipts directly to the Incorporated Village of Rockville Centre without first sending them to the Office of the New York State Comptroller for distribution. The Incorporated Village of Rockville Centre will then remit any amount owed to New York State.