

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Town Board, Town Justices, and Management
Town of Darien, New York and
New York State Office of Court Administration

We have performed the procedures enumerated below in evaluating the sufficiency of the accounting records maintained by the Justices of Town of Darien, New York (the Town) for the year ended December 31, 2024. The Justices of the Town are responsible for the maintenance and accuracy of their records as mandated by New York State (the State) law.

Management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting you in evaluating the sufficiency of the accounting records maintained by the Justices of the Town for the year ended December 31, 2024. Additionally, New York State Office of Court Administration has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. 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:

- For February, April, and June 2024, a random sample of twenty-five cases was selected from the cash receipts journal; the fines charged were agreed to the reports filed with the State and appearance tickets. No instances were noted where the fine amounts did not agree to the Justices' internal records and those submitted to the State. For the months selected, the cash received was deposited within 72 hours as required by law. Reports were filed with the State Comptroller by the 10th of the following month.
- A random sample of thirty individual fines was selected from the State reports filed for the months of January, March, and May 2024 and agreed to the cash receipts journal. No discrepancies were found.
- For February, April, and June 2024, the total receipts for the month were recalculated and inspected for proper remittance to the Town and reporting to the State. All amounts and reports were in agreement.
- For the months of February, April, and June 2024, we inspected the corresponding bank statements for timely deposits, reasonableness of amounts disbursed to the State, and comparison to internal bank reconciliations. No discrepancies were found.

We were engaged by the Town 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the sufficiency of the records maintained by the Justices of the Town. 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 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 Town Board, Justices, and management of the Town and the New York State Office of Court Administration and is not intended to be, and should not be, used by anyone other than these specified parties.

Symon & McCormick, LLP

June 10, 2025