

**TOWN OF VICTOR,
ONTARIO COUNTY, NEW YORK**

**Agreed-Upon Procedures Report
January 1, 2010 - December 31, 2010**

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 16, 2011

To the Town Board of the
Town of Victor, Ontario County, New York:

We have performed the procedures enumerated below, which were agreed to by the Town of Victor, Ontario County, New York (the Town), solely to assist the Town in reviewing the financial transactions of Town Justice Edward M. Lyng, Jr. and Town Justice Reid A. Holter (collectively, the Justices) for the period from January 1, 2010 to December 31, 2010. The Justices are responsible for maintaining their financial records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Procedure #1

Obtain an understanding of the internal accounting controls over the procedures for handling cash and recording transactions through discussions with the Court Clerks.

Findings

Procedure performed without exception.

Procedure #2

Perform a proof of cash for each Justice's bail and fine accounts for the period from January 1, 2010 to December 31, 2010.

Findings

Procedure performed without exception.

Procedure #3

Review a sample of 10 receipts and 10 disbursements from each Justice's fine and bail accounts from throughout the period January 1, 2010 to December 31, 2010 and agree to supporting documentation.

Findings

Procedure performed without exception.

171 Sully's Trail
Pittsford, NY 14534
p (585) 381-1000
f (585) 381-3131

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES
(Continued)

Procedure #4

Review the documentation to support the bail account balances of both Justices as of the year ended December 31, 2010.

Findings

Procedure performed without exception.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the financial transactions of the Justices for the period from January 1, 2010 to December 31, 2010. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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