
SKINNON AND FABER
Certified Public Accountants, P.C.

September 23, 2021

Mayor and Board of Trustees
Incorporated Village of Sea Cliff
300 Sea Cliff Avenue
Sea Cliff, NY 11579

We have examined the books and records of the Justice Court of the Incorporated Village of Sea Cliff in accordance with Section 2019-a of the Uniform Justice Court Act. The act requires all village justices to annually provide their court records and dockets to their respective town and village auditing boards and, that such records then be examined or audited by the auditing board or official or by a certified public accountant.

We conducted our examination to ascertain if the Justice Court of the Incorporated Village of Sea Cliff is in compliance with the latest edition of the Handbook for Town and Village Justices and Court Clerks ("The Handbook") as published by the State of New York (revised January 2019). Our examination covered the period: June 1, 2020 through May 31, 2021.

In our opinion, the Village Justice Court is substantially in compliance with its fiscal responsibilities as outlined in the Handbook for the Town and Village Justices and Court Clerks. However, we would like to make the following comment:

1. We noted that two Justice Reports were submitted to the Office of the State Comptroller (OSC) after the timeframe noted in the Handbook. We recommend that effort be made to file the monthly reports to the Office of State Comptroller within ten days after month end. According to The Handbook, the justices' fiscal responsibilities include submission of the monthly report and issuing a check for fines and fees collected by the tenth of the month.

Should you have any questions please do not hesitate to contact us.

Skinnon and Faber, CPAs, P.C.

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America Counts on CPAs

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		BUDGET MODIFICATION			
		JOURNAL ENTRY			
		for year end 5/31/22			
			11/8/2021		
GENERAL FUND			DEBIT		CREDIT
"A"					
A00.0915.0010		MISC. ENCUMBRANCES	\$ 304,000.00		
A00.0915.0042		ASSIGNED, RAILINGS			\$65,000.00
A00.0915.0020		ASSIGNED, TAX CERT			\$25,000.00
A00.0915.0043		ASSIGNED, 325 ROOF			\$30,000.00
A00.0915.0044		ASSIGNED, DPW FACILITY			\$60,000.00
A00.0915.0045		ASSIGNED, BEACH PAVILION			\$15,000.00
A00.0915.0060		ASSIGNED, VH			\$12,500.00
A00.0915.0046		ASSIGNED, RECAST (LTP)			\$14,100.00
A00.0915.0047		ASSIGNED, POCKET PARKS			\$10,000.00
A00.0915.0048		ASSIGNED, LONG TERM PLAN			\$72,400.00
			\$ 304,000.00		\$304,000.00
		Under the guidelines set forth by the State Comptroller,			
		and in accordance with the requirements of the			
		Municipal Law of the State of New York:			
		EXPENDITURES MAY NOT EXCEED APPROPRIATIONS			
		Accordingly, budgetary transfers are to be made at this time in order			
		to comply with the law.			
11/8/2021		Marianne Lennon, Treasurer			